

GENERAL FUND

The General Fund accounts for all financial resources applicable to the general operations of City government which are not properly accounted for in another fund. Revenues are derived primarily from taxes and intergovernmental revenues.

CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL ON BUDGETARY BASIS
Year Ended June 30, 2002

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
REVENUES				
Taxes:				
Property	\$ 79,168,672	\$ 79,168,672	\$ 78,497,094	\$ (671,578)
Property in lieu of taxes:				
EPB	2,204,596	2,204,596	2,157,268	(47,328)
EPB Telecommunications	130,000	130,000	96,114	(33,886)
Burner Systems	20,631	20,631	25,110	4,479
Chattanooga Housing Authority	20,420	20,420	-	(20,420)
Tennessee Valley Authority	1,024,000	1,024,000	1,085,744	61,744
Jaycee Towers 1 and 2	2,448	2,448	1,224	(1,224)
Chattanooga Neighborhood Enterprise	57,996	57,996	57,996	-
Good Neighbors	2,808	2,808	2,808	-
Kenco Group	3,212	3,212	3,088	(124)
Sofix	210,076	210,076	229,007	18,931
Philip Metals	5,066	5,066	3,057	(2,009)
Metals USA	32,612	32,612	40,839	8,227
Combustion Engineering, Inc.	396	396	-	(396)
Southern Champion Tray Company	19,594	19,594	-	(19,594)
T. B. Woods	6,401	6,401	7,274	873
Regis Corporation	34,214	34,214	40,021	5,807
Culp, Inc.	396	396	451	55
Chattanooga Bakery, Inc.	5,722	5,722	5,754	32
JRB Company	16,691	16,691	25,542	8,851
National Print Group	6,365	6,365	5,798	(567)
Top Flight, Inc.	12,283	12,283	13,863	1,580
Dev Corp O Knob	-	-	894	894
Chattanooga Labeling System	7,361	7,361	9,200	1,839
E. I. DuPont	143,610	143,610	276,678	133,068
Messer Griesheim Ind.	54,009	54,009	64,315	10,306
Pavestone Company	25,215	25,215	27,897	2,682
Sears, Roebuck & Co.	2,876	2,876	3,004	128
Chattem Inc.	11,282	11,282	18,363	7,081
Wheland Foundry Inc.	1,497	1,497	-	(1,497)
Champion Tray	-	-	-	-
Nabisco, Inc.	-	-	39,942	39,942
Other	-	-	(2,354)	(2,354)
Corporate excise taxes - intangible property	72,000	72,000	131,676	59,676
Interest and penalty on taxes:				
Current year	50,000	50,000	86,551	36,551
Prior years	185,000	185,000	240,413	55,413
Collection fees - delinquent taxes	100,000	100,000	116,038	16,038
Other local taxes:				
Franchise taxes	1,587,750	1,587,750	1,576,651	(11,099)
Liquor taxes	1,365,000	1,365,000	1,379,987	14,987
Beer taxes	4,350,000	4,350,000	4,449,366	99,366
Litigation taxes - City Court	3,200	3,200	4,909	1,709
Designated revenues - City-only sales taxes	17,594,842	17,594,842	17,046,016	(548,826)
Total taxes	108,538,241	108,538,241	107,767,598	(770,643)
Licenses and permits:				
Motor vehicle licenses	380,000	380,000	377,745	(2,255)
Parking meters	454,860	454,860	424,480	(30,380)
Business licenses (excluding liquor)	120,000	120,000	121,034	1,034
Gross receipts taxes	3,100,000	3,100,000	2,781,220	(318,780)
Fees for issuing business licenses	57,000	57,000	56,520	(480)

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CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL ON BUDGETARY BASIS
Year Ended June 30, 2002

(continued from previous page)				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Licenses and permits: (continued)				
Interest and penalty on business licenses	\$ 72,000	\$ 72,000	\$ 70,114	\$ (1,886)
Wrecker permits	8,100	8,100	4,135	(3,965)
Building permits	650,800	650,800	678,159	27,359
Electrical permits	100,000	100,000	137,485	37,485
Plumbing fixtures connection permits	150,600	150,600	181,336	30,736
Street cut-in permits	165,000	165,000	191,868	26,868
Annual electrical contractors licenses	65,000	65,000	68,242	3,242
Plumbing examiner fees	25,000	25,000	26,530	1,530
Electrical examiner fees	35,000	35,000	38,370	3,370
Gas examiner fees	35,000	35,000	35,312	312
Beer permit application fees	90,000	90,000	84,383	(5,617)
Mechanical code permits	65,000	65,000	74,290	9,290
Mechanical examiner fees	62,000	62,000	64,020	2,020
Fees for issuing construction, renovation permits	64,000	64,000	66,588	2,588
Liquor by drink licenses	100,000	100,000	103,983	3,983
Liquor by drink, interest and penalty	1,050	1,050	2,094	1,044
Hotel permits	2,000	2,000	2,400	400
Gas permits	8,500	8,500	7,490	(1,010)
Exhibitor fees	2,900	2,900	3,720	820
Sign permits	85,800	85,800	94,498	8,698
Taxicab driver permits	-	-	3,985	3,985
Temporary use permits	2,000	2,000	1,400	(600)
Subdivision review/inspection fee	46,120	46,120	38,450	(7,670)
Miscellaneous licenses and permits	-	-	31,838	31,838
Designated revenues	<u>950,225</u>	<u>950,225</u>	<u>504,720</u>	<u>(445,505)</u>
Total licenses and permits	<u>6,897,955</u>	<u>6,897,955</u>	<u>6,276,409</u>	<u>(621,546)</u>
Intergovernmental revenues				
City allocation - state beer tax	65,000	65,000	76,018	11,018
City allocation - state income tax	3,050,000	3,050,000	2,567,398	(482,602)
City allocation - state sales tax	10,400,000	10,400,000	9,340,311	(1,059,689)
County-wide sales tax	21,527,000	21,527,000	21,120,255	(406,745)
Mixed drink tax	1,246,000	1,246,000	1,269,230	23,230
State maintenance of streets	110,000	110,000	109,080	(920)
State gas inspection fees	359,000	359,000	359,009	9
State alcoholic beverage taxes	65,000	65,000	65,149	149
Hamilton County - Ross's Landing	671,788	671,788	531,554	(140,234)
Hamilton County - radio and electronics	48,000	48,000	48,000	-
Hamilton County - DRC	27,399	27,399	-	(27,399)
State - Specialized Training	430,000	430,000	391,320	(38,680)
State-telecommunication sales tax	25,000	25,000	23,201	(1,799)
COPS hiring grant	585,036	585,036	484,301	(100,735)
COPS - MORE grant	36,000	36,000	36,280	280
Designated revenues	<u>2,699,709</u>	<u>2,699,709</u>	<u>3,649,688</u>	<u>949,979</u>
Total intergovernmental revenues	<u>41,344,932</u>	<u>41,344,932</u>	<u>40,070,794</u>	<u>(1,274,138)</u>

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CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL ON BUDGETARY BASIS
Year Ended June 30, 2002

(continued from previous page)				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Charges for services:				
City court costs	\$ 125,400	\$ 125,400	\$ 110,773	\$ (14,627)
State court costs	7,500	7,500	6,003	(1,497)
City Court Clerk fees	652,054	652,054	618,830	(33,224)
Charges for financial services, EPB	7,200	7,200	7,200	-
Variance request fees	7,230	7,230	7,974	744
Fire and ambulance service fees	-	-	802	802
Warner/Montague Park ballfield fees	-	-	6,000	6,000
Champion's Club fees	21,600	21,600	27,449	5,849
Memorial Auditorium credit card fees	25,000	25,000	56,777	31,777
Tivoli credit card fees	10,000	10,000	11,021	1,021
Kidz Kamp fees	69,000	69,000	91,342	22,342
Sports program fees	10,000	10,000	2,920	(7,080)
Non-traditional program fees	7,500	7,500	388	(7,112)
Fitness center fees	25,000	25,000	34,974	9,974
Outventure fees	8,000	8,000	11,517	3,517
Crime photo fees	6,632	6,632	-	(6,632)
Police reports: accidents, etc., fees	87,091	87,091	116,613	29,522
Applicant/Photo/ID card fees	8,500	8,500	17,555	9,055
Skateboard park fees	12,500	12,500	12,941	441
Arts and culture fees	65,800	65,800	44,117	(21,683)
Zoning board of appeals	1,680	1,680	1,150	(530)
Floodplain variance request	40	40	-	(40)
Zoning letter	3,000	3,000	950	(2,050)
Fire district removal request	120	120	-	(120)
Sign board of appeals	960	960	1,000	40
Certificates of occupancy	8,518	8,518	4,310	(4,208)
Sewer verification letter	600	600	1,350	750
Code compliance letters	18,000	18,000	50	(17,950)
Re-inspection	500	500	-	(500)
Permit transfer	200	200	-	(200)
Modular homesite investigation	120	120	275	155
Plan checking fee	40,000	40,000	76,509	36,509
Phased construction plans review	4,000	4,000	2,945	(1,055)
Cell tower site/location review	6,400	6,400	3,200	(3,200)
Golf memberships	-	-	474	474
Dead animal pick up fee	22,800	22,800	2,303	(20,497)
Designated revenues	1,952,505	1,952,505	1,826,264	(126,241)
Total charges for services	3,215,450	3,215,450	3,105,976	(109,474)
Fines, forfeitures, and penalties:				
City court fines	1,054,500	1,054,500	1,062,254	7,754
Criminal court fines	180,000	180,000	172,868	(7,132)
Parking tickets	154,000	154,000	190,115	36,115
Delinquent parking tickets	264,000	264,000	284,897	20,897
Air pollution penalties	-	-	15,954	15,954
Bond forfeitures	-	-	1,406	1,406
Miscellaneous forfeitures and penalties	-	-	6,350	6,350
Total fines, forfeitures, and penalties	1,652,500	1,652,500	1,733,844	81,344

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CITY OF CHATTANOOGA, TENNESSEE

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SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL ON BUDGETARY BASIS
Year Ended June 30, 2002

(continued from previous page)				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Miscellaneous revenues:				
Interest earned-general	\$ 2,418,575	\$ 2,418,575	\$ 1,384,894	\$ (1,033,681)
Interest-Memorial Auditorium	-	-	438	438
Land and building rents	74,058	74,058	83,367	9,309
Dock rental (wharf)	25,000	25,000	20,460	(4,540)
Telephone commission	100	100	-	(100)
Payroll deduction charges	6,500	6,500	5,892	(608)
Indirect cost	1,679,578	1,679,578	1,679,578	-
Plans and specification deposits	24,000	24,000	11,722	(12,278)
Retiree reimbursements - health insurance	600,000	600,000	726,576	126,576
Condemnation	25,000	25,000	(13,697)	(38,697)
Memorial Auditorium box office	61,500	61,500	106,412	44,912
Memorial Auditorium rents	242,880	242,880	216,859	(26,021)
Memorial Auditorium concessions	50,000	50,000	49,266	(734)
Tivoli box office	28,000	28,000	32,465	4,465
Tivoli rents	145,000	145,000	135,695	(9,305)
Tivoli concessions	20,000	20,000	22,223	2,223
Swimming pools	10,000	10,000	12,705	2,705
Park concessions	16,000	16,000	16,250	250
Zoo recycling	38,000	38,000	24,533	(13,467)
Recreation center rental	25,000	25,000	25,106	106
Carousel ridership	165,000	165,000	138,637	(26,363)
Other miscellaneous revenue	281,886	281,886	884,257	602,371
Designated revenues	330,376	330,376	486,758	156,382
Departmental revenues:				
General Government	170,000	170,000	10,631	(159,369)
Finance and Administration	-	-	27,434	27,434
Police	-	-	85,357	85,357
Fire	-	-	7,660	7,660
Public Works	-	-	107,650	107,650
Parks and Recreation	-	-	14,478	14,478
General Services	-	-	6,553	6,553
Total miscellaneous revenues	6,436,453	6,436,453	6,310,159	(126,294)
Total revenues	168,085,531	168,085,531	165,264,780	(2,820,751)
EXPENDITURES				
General government:				
City Council	571,955	626,755	576,765	(49,990)
Allied Arts Council	250,000	250,000	250,000	-
Association of Visual Artists	15,000	15,000	15,000	-
Community Foundation scholarships	160,000	160,000	160,000	-
Carcog and Economic Development District	30,493	30,493	30,493	-
Carter Street lease agreement	1,426,542	1,426,542	1,426,092	(450)
Chattanooga Neighborhood Enterprises	2,000,000	2,000,000	2,000,000	-
City Court (Judicial)	619,397	619,397	581,372	(38,025)
Community Research Council	10,000	10,000	10,000	-
Children's Advocacy Center	30,000	30,000	30,000	-
Homeless Health Care Centers	17,500	17,500	17,500	-

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CITY OF CHATTANOOGA, TENNESSEE

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SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL ON BUDGETARY BASIS
Year Ended June 30, 2002

(continued from previous page)				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
General government: (continued)				
Inner-City Development Corp	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
African-American Museum	70,000	70,000	70,000	-
Regional History Museum	48,000	48,000	48,000	-
City Attorney's Office	698,285	698,285	644,034	(54,251)
Contingency fund	500,000	500,000	33,685	(466,315)
Chattanooga Area Urban League	50,000	50,000	50,000	-
Chattanooga Downtown Partnership	140,000	140,000	140,000	-
Pensions and UIC	41,500	41,500	36,712	(4,788)
Tennessee Riverpark	807,572	807,572	698,035	(109,537)
WTCL - Channel 45	60,000	60,000	60,000	-
Taxi board	300	300	-	(300)
Special programs	5,402	5,402	11,390	5,988
Tuition assistance program	20,000	20,000	22,711	2,711
Regional Planning Agency	2,891,105	2,891,105	2,656,857	(234,248)
Renewal and replacement	1,500,000	1,500,000	1,302,835	(197,165)
Economic development and education	12,866,852	12,866,852	12,963,741	96,889
Downtown design center	236,501	236,501	125,693	(110,808)
Air Pollution Control Bureau	1,469,288	1,469,288	1,406,570	(62,718)
Scenic Cities Beautiful Commission	100,475	100,475	93,331	(7,144)
Summer youth	30,550	30,550	30,161	(389)
Nonprofit funding requests	4,700	4,700	4,621	(79)
South Broad - beautification	49,025	49,025	49,025	-
Audits, dues and surveys	143,750	143,750	111,660	(32,090)
Free public library	369,140	369,140	-	(369,140)
Intergovernmental relations	228,850	228,850	217,531	(11,319)
City storm water fees	75,000	75,000	71,309	(3,691)
Front porch alliance	29,188	29,188	24,677	(4,511)
Character education program	20,000	20,000	-	(20,000)
African American Chamber of Commerce	150,000	150,000	150,000	-
Chamber of economic development	400,000	400,000	400,000	-
Community & economic development	1,625,341	1,625,341	1,326,333	(299,008)
Community education alliance	338,361	338,361	3,444	(334,917)
Business development initiative	75,000	75,000	75,000	-
Personnel	6,406,859	7,263,845	7,165,706	(98,139)
Neighborhood services	1,785,235	1,768,235	1,662,638	(105,597)
Liability insurance premiums	850,000	850,000	850,000	-
Total general government	39,252,166	40,146,952	37,637,921	(2,509,031)
Finance and Administration:				
Finance administration	1,576,652	1,561,552	1,398,732	(162,820)
Information Services	2,488,750	2,479,286	2,407,286	(72,000)
Office of City Treasurer	577,973	566,173	522,559	(43,614)
Telecommunication operations	124,730	124,730	125,384	654
Telephone system	281,238	281,238	384,808	103,570
City Court Clerk's Office	1,015,392	1,015,392	889,549	(125,843)
Geographic information system	175,843	157,407	-	(157,407)

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CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL ON BUDGETARY BASIS
Year Ended June 30, 2002

(continued from previous page)				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Finance and Administration (Continued)				
Building maintenance	\$ 931,225	\$ 931,225	\$ 726,126	\$ (205,099)
Electronics division	364,417	364,417	322,085	(42,332)
Purchasing	848,801	848,801	905,824	57,023
Real estate - administration	263,875	263,875	182,900	(80,975)
Real estate - property maintenance	215,100	215,100	110,886	(104,214)
DRC building operations	78,254	78,254	78,254	-
Heritage center maintenance	88,000	88,000	72,438	(15,562)
Court space usage costs	95,000	95,000	92,763	(2,237)
Total Finance and Administration	9,125,250	9,070,450	8,219,594	(850,856)
Police:				
Operations	2,056,516	2,167,398	305,224	(1,862,174)
Administration	5,388,014	5,057,046	4,717,239	(339,807)
Uniformed Services	16,283,943	16,268,943	17,430,017	1,161,074
Investigative and support services	10,156,932	10,091,932	10,450,326	358,394
Law enforcement planning	89,091	89,091	821,527	732,436
Confiscated and unclaimed property	662	662	-	(662)
Special programs	47,772	47,772	82,207	34,435
Reduction part I offenses	235,624	235,624	21,284	(214,340)
Total Police	34,258,554	33,958,468	33,827,824	(130,644)
Fire:				
Operations	21,247,432	21,007,432	20,467,140	(540,292)
Special programs	5,970	5,970	9,618	3,648
Utilities	556,176	556,176	485,041	(71,135)
Total Fire	21,809,578	21,569,578	20,961,799	(607,779)
Public Works:				
Administration	526,377	526,377	510,666	(15,711)
Board of Appeals and Variances	5,000	5,000	4,833	(167)
City Engineer	1,923,163	1,868,263	1,767,987	(100,276)
City-wide services	874,476	874,476	861,862	(12,614)
Street cleaning	1,664,908	1,644,908	1,653,290	8,382
Emergency	519,105	519,105	476,011	(43,094)
Waste resources:				-
Sewer construction and maintenance	1,935,557	1,921,557	1,760,883	(160,674)
Codes and inspections:				-
Inspection Division	1,404,639	1,404,639	1,365,350	(39,289)
Board of Examiners	26,100	26,100	23,435	(2,665)
Utilities	154,150	154,150	126,197	(27,953)
Interceptor sewer system pump stations	109,375	109,375	63,622	(45,753)
Municipal forestry	444,037	444,037	414,131	(29,906)
Waste pickup	5,417,796	5,376,796	5,348,800	(27,996)

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CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL ON BUDGETARY BASIS
Year Ended June 30, 2002

(continued from previous page)				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Public Works (continued)				
Traffic management:				
Administration	\$ 539,169	\$ 539,169	\$ 561,959	\$ 22,790
Control	1,598,071	1,598,071	1,545,569	(52,502)
Street lighting	2,525,100	2,525,100	2,361,792	(163,308)
Total Public Works	19,667,023	19,537,123	18,846,387	(690,736)
Parks and Recreation:				
Administration	795,614	795,614	727,266	(68,348)
Recreation:				
Administration	500,800	500,800	504,433	3,633
Recreation centers	829,147	814,147	840,320	26,173
Senior citizens recreation	58,916	58,916	58,916	-
Summer youth recreation	245,009	245,009	178,949	(66,060)
Fitness center	292,259	292,259	277,162	(15,097)
Greater Chattanooga Sports	75,000	75,000	75,000	-
Late Night Programs	61,139	61,139	42,310	(18,829)
Inner city ministries	18,500	18,500	18,500	-
Arts and culture	276,294	276,294	268,984	(7,310)
OutVenture	101,881	101,881	109,239	7,358
Sports	731,556	726,556	706,190	(20,366)
Champion's Club	181,216	181,216	186,848	5,632
Special programs	26,095	30,005	24,006	(5,999)
At Risk Youth	494,489	494,489	546,443	51,954
Parks maintenance:				
Administration	553,900	549,990	540,056	(9,934)
Warner Park Zoo	336,784	336,784	340,585	3,801
Municipal parks	1,011,932	1,011,932	1,050,358	38,426
Tennessee Riverpark-Downtown	1,250,808	1,164,808	1,093,227	(71,581)
Carousel	186,741	186,741	138,602	(48,139)
Civic facilities:				
Administration	514,370	476,370	459,654	(16,716)
Memorial Auditorium	381,741	381,741	425,433	43,692
Tivoli Theatre	254,283	254,283	291,119	36,836
Concessions	48,340	48,340	40,224	(8,116)
Brainerd Golf Course	917,674	917,674	927,276	9,602
Brown Acres Golf Course	969,832	969,832	956,510	(13,322)
City-wide security	79,629	79,629	57,530	(22,099)
Landscape	437,651	437,651	418,404	(19,247)
Building and structures	1,490,484	1,464,484	1,442,642	(21,842)
Athletic facilities	-	-	1,548	1,548
Total Parks and Recreation	13,122,084	12,952,084	12,747,734	(204,350)
Total expenditures	137,234,655	137,234,655	132,241,259	(4,993,396)
Excess of revenues over expenditures	30,850,876	30,850,876	33,023,521	2,172,645

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL ON BUDGETARY BASIS
Year Ended June 30, 2002

(continued from previous page)				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 968,217	\$ 968,217	\$ 963,361	\$ (4,856)
Transfers out	(29,151,263)	(29,151,263)	(28,996,458)	154,805
Transfers to component units	<u>(2,976,800)</u>	<u>(2,976,800)</u>	<u>(2,976,800)</u>	<u>-</u>
Total other financing sources (uses)	<u>(31,159,846)</u>	<u>(31,159,846)</u>	<u>(31,009,897)</u>	<u>149,949</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses - (budgetary basis)	<u>\$ (308,970)</u>	<u>\$ (308,970)</u>	2,013,624	<u>\$ 2,322,594</u>
Adjustment for encumbrances			<u>459,482</u>	
Deficiency of revenues and other financing sources under expenditures and other financing uses - (GAAP basis)			2,473,106	
FUND BALANCE at beginning of year			<u>33,494,589</u>	
FUND BALANCE at end of year			<u>\$ 35,967,695</u>	

CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

SCHEDULE OF DESIGNATED REVENUES - BUDGET AND ACTUAL ON BUDGETARY BASIS
Year Ended June 30, 2002

	Final Budget						Actual						Variance - Over (Under)
	Taxes	Licenses and Permits	Inter- governmental Revenues	Charges for Services	Miscellaneous Revenues	Total	Taxes	Licenses and Permits	Inter- governmental Revenues	Charges for Services	Miscellaneous Revenues	Total	
Regional Planning													
Agency	\$ -	\$ -	\$ 1,800,396	\$ -	\$ 74,000	\$ 1,874,396	\$ -	\$ -	\$ 1,671,979	\$ -	\$ 93,045	\$ 1,765,024	\$ (109,372)
Air Pollution Bureau	-	950,225	595,834	-	151,423	1,697,482	-	504,720	477,891	-	164,097	1,146,708	(550,774)
Scenic Cities Beautiful													
Commission	-	-	65,181	-	-	65,181	-	-	72,685	-	3,155	75,840	10,659
Reduction - Part I													
offenses	-	-	-	-	17,657	17,657	-	-	-	-	17,657	17,657	-
Municipal golf courses	-	-	-	1,952,505	-	1,952,505	-	-	-	1,762,338	-	1,762,338	(190,167)
Free Public Library	-	-	-	-	10,000	10,000	-	-	-	-	11,010	11,010	1,010
Miller Park	-	-	-	-	175	175	-	-	-	-	155	155	(20)
Law enforcement													
planning	-	-	55,871	-	5,562	61,433	-	-	701,927	-	17,714	719,641	658,208
Summer youth work													
action	-	-	-	-	25,000	25,000	-	-	-	-	1,681	1,681	(23,319)
Confiscated and													
unclaimed property	-	-	-	-	662	662	-	-	-	-	662	662	-
Nonprofit request	-	-	-	-	1,250	1,250	-	-	-	-	1,300	1,300	50
Economic Development													
and Education fund	17,594,842	-	-	-	-	17,594,842	17,046,016	-	543,579	-	53,552	17,643,147	48,305
Special programs fund	-	-	147,427	-	26,647	174,074	-	-	146,627	63,926	104,730	315,283	141,209
Heritage Hall	-	-	35,000	-	18,000	53,000	-	-	35,000	-	18,000	53,000	-
Total designated													
revenues	\$ 17,594,842	\$ 950,225	\$ 2,699,709	\$ 1,952,505	\$ 330,376	\$ 23,527,657	\$ 17,046,016	\$ 504,720	\$ 3,649,688	\$ 1,826,264	\$ 486,758	\$ 23,513,446	\$ (14,211)

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION
PUBLIC EMPLOYEE RETIREMENT SYSTEMS
SCHEDULE OF FUNDING PROGRESS
June 30, 2002

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) - Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
CITY OF CHATTANOOGA ADMINISTERED PLANS						
General Pension Plan						
January 1, 2002	\$ 219,767,852	\$ 171,457,511	\$ (48,310,341)	128.20%	\$ 51,681,537	-93.48%
January 1, 2001	216,594,554	154,893,409	(61,701,145)	139.83%	47,490,020	-129.92%
January 1, 2000	209,084,823	144,143,794	(64,941,029)	145.10%	46,338,563	-140.14%
January 1, 1999	144,836,426	116,471,155	(28,365,271)	124.35%	43,969,283	-64.51%
January 1, 1998	129,592,442	109,916,957	(19,675,485)	117.90%	38,223,969	-51.47%
January 1, 1997	114,621,917	99,328,522	(15,293,395)	115.40%	39,136,370	-39.08%
Firemen's and Policemen's Insurance and Pension Fund						
January 1, 2002	\$ 202,140,350	\$ 226,644,488	\$ 24,504,138	89.19%	\$ 28,249,738	86.74%
July 1, 2000	201,503,400	203,104,100	1,600,700	99.21%	28,539,600	5.61%
July 1, 1999	192,166,300	179,230,000	(12,936,300)	107.22%	27,308,200	-47.37%
July 1, 1998	169,512,500	167,287,300	(2,225,200)	101.33%	25,140,400	-8.85%
July 1, 1997	144,431,598	152,129,429	7,697,831	94.94%	24,607,560	31.28%
July 1, 1996	123,063,696	143,333,706	20,270,010	85.86%	23,686,990	85.57%
ELECTRIC POWER BOARD						
August 1, 2001	\$ 44,472,000	\$ 44,472,000	\$ -	100.00%	\$ 20,757,000	0.00%
August 1, 2000	47,262,000	47,262,000	-	100.00%	20,407,000	0.00%
August 1, 1999	43,113,000	43,113,000	-	100.00%	19,610,000	0.00%
August 1, 1998	43,773,000	38,418,000	(5,355,000)	113.94%	19,437,000	-27.55%
August 1, 1997	39,169,000	40,519,000	1,350,000	96.67%	19,160,000	7.05%
August 1, 1996	33,672,000	34,873,000	1,201,000	96.56%	19,217,000	6.25%

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION
PUBLIC EMPLOYEE RETIREMENT SYSTEMS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
June 30, 2002

CITY OF CHATTANOOGA ADMINISTERED PLANS

Year Ended June 30	<u>General Pension Plan</u>		<u>Firemen's and Policemen's Insurance and Pension Fund</u>	
	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
2002	\$ -	100%	\$1,977,696	100%
2001	-	100%	3,749,260	100%
2000	1,422,932	100%	3,781,998	100%
1999	1,796,507	100%	5,464,302	100%
1998	2,624,929	100%	5,359,709	100%
1997	3,298,906	100%	4,924,619	100%

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows.

	<u>General Pension Plan</u>	<u>Firemen's and Policemen's Insurance and Pension Fund</u>
Valuation date	1/1/2002	1/1/2002
Actuarial cost method	Entry Age	Entry Age
Amortization method	Level Dollar	Level Dollar
Remaining amortization period	40 Years Open	40 Years Open
Asset valuation method	Market value, as adjusted	5-Year Average
Actuarial assumptions:		
Investment rate of return	7.50%	8.25%
Projected salary increases	5.50%	4.25%
Includes inflation at	3.00%	4.25%
Cost-of-living adjustments	3.00%	3.00%